

रजिस्टर्ड नं० पी० ४६१



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, ३० दिसम्बर, १९६९/६ पौष, १८६१

GOVERNMENT OF HIMACHAL PRADESH

LOCAL SELF GOVERNMENT DEPARTMENT

NOTIFICATION

Simla-2, the 19th November, 1969

No. 13-14/68-LSG.—In pursuance of the provisions of sub-section (8) of section 61 read with section 257 (1) of the Himachal Pradesh Municipal Act, 1968, it is hereby notified that with the previous sanction of the Administrator (Lieutenant Governor), Himachal Pradesh, the Notified Area Committee, Manali in Kulu district, has imposed the rates of octroi (without refunds) shown in columns 3 and 4 of the Schedule appended hereto, upon articles mentioned in column 2 thereof on their import into the limits of the said Notified Area Committee but subject to the exemptions given in the list of exemptions.

The rates of octroi (without refunds) hereby imposed shall come into force with effect from the 1st January, 1970.

LIST OF EXEMPTION FROM OCTROI

(a) *Articles belonging to Government:*

1. Necessaries (not being articles of food and drink), equipment and clothing imported by officers in command of Troops or Air Force Units for the use of their men and followers, grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in military or Air Force service; provided that such grain or fodder is certified by the Commanding Officer to be imported for bonafide public purposes.

2. All road-making material such as timber, stone, ballast, coal-tar, steel, bitumen, sand, cement, shingle and bricks for soling coats and coal and other fuel used in steam road-rollers or for melting coal-tar imported by the Government of India or by any Local Government or by any local authority (including a Cantonment authority) or by contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including a Cantonment authority), if accompanied at the time of import by a certificate signed by a Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the local authority concerned that such articles are required for road making only.

3. Arms of any sort imported by Government.

4. Articles imported by the Police Department in connection with criminal cases provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of a Sub-Inspector.

5. Ammunition, military stores (not being articles of food and drink), and other articles of Police equipment pertaining to uniform including similar articles of National Cadet Corps, Home Guards and equipment of Police Radio Service provided that each consignment is certified by the Superintendent of Police of the district concerned (and in the case of N.C.C., Home Guards, by the District Commander) that the consignment is the property of the Government in the Police, N.C.C. and Home Guards Departments.

6. Articles imported for the purpose of the Government air raid precaution measures provided at the time of import these are accompanied by a certificate from a Gazetted Officer of the Government.

7. Articles, stores and equipment used for health and medical purposes belonging to Health Department, and Medical Department of the Government, provided that each consignment is accompanied with a certificate signed by a Medical Officer of the Health Department that it belongs to the Medical Department of the Government.

N.B.—Equipment will not include articles like office furniture and stationery.

8. All medical supplies and equipment (excluding stationery and furniture etc.) used or operated by the World Health Organisation, Venereal Diseases Team, provided covered by a certificate signed by a responsible officer attached with the team that the goods in question are the property of the said organisation.

9. Medical stores and articles of equipment (excluding stationery and furniture etc.) required for use in veterinary dispensaries etc., provided each consignment is accompanied by a certificate signed by a Gazetted

Officer of the Animal Husbandry Department to the effect that these belong to Government.

10. All vegetable seeds and other seeds, agricultural implements and horticultural tools, plant protection machinery and insecticides and poultry birds and eggs, provided at the time of import each consignment is accompanied by a certificate signed by a Gazetted Officer of the Agriculture or Animal Husbandry Department to the effect that these belong to Government.

11. All foodgrains brought from abroad (from outside India) and indigenous foodgrain procured by the Government for internal distribution provided each consignment of such foodgrains is certified by the District Officer of Civil Supplies Department that it is the property of the Government.

12. Fertilizers of the Agriculture Department, provided that each consignment at the time of import is accompanied by a certificate from the District Agricultural Officer of the district to the effect that the fertilizers belong to Government.

13. Publicity materials and equipment (excluding stationery and furniture etc.) imported by the Public Relations Department, provided that at the time of import each consignment is accompanied by a certificate signed by District Public Relations Officers to the effect that the goods belong to Government.

14. Community receivers, batteries, radios and other accessories etc. imported by the Public Relations and Tourism Departments, provided that at the time of import each consignment is accompanied by a certificate from the District Public Relations Officer that the consignment belongs to Government.

15. Printed forms used in offices of Government and local authority provided each consignment is accompanied by a certificate from a responsible officer of the Government Department or the local authority concerned.

16. Printed forms and other election material like ballot boxes, papers, locks, hammers, punches and bags connected with the general elections to the Provincial and Central Legislature and election to the local authority, provided at the time of import, these are accompanied by a certificate signed by a Gazetted Officer of the department concerned to the effect that these forms etc. are the property of the Government.

17. Supplies and services of joint enterprise started by the Government of India for the vaccination of the children against T.B., provided at the time of import consignments are accompanied by a certificate from a responsible officer of the joint enterprise that the consignment in question is the property of the said enterprise.

18. All young plants for transplantation on road-side imported by the Public Works Department, Forest Department and Local Bodies if accompanied at the time of import by a certificate from a responsible officer of the department concerned or the local authority that the plants are meant for transplantation on road-side within the municipal area concerned.

19. Government property accompanying Government servants on tour in connection with their official duties, provided it is certified to the satisfaction of the octroi staff on duty.

20. Exhibits, films, publicity literature or other equipment in use imported for a propaganda work or for instructional purposes belonging to any department of the Central or the Provincial Government or to

any semi-official concern like University, Red Cross Societies, Municipal Department, District Board, Co-operative and other Local Body, subject to the production of a certificate from a responsible officer of the department or institution or agency concerned.

21. Railways stores and material required for use on a railway whether in constructing, maintaining or working the same and not removed outside the railway boundaries but not including stores imported for purchase consumption by railway employees or stores with which a railway co-operative store is stock for sale to members.

22. Chemicals such as kilopetra, Gammaxene smoke, kilopetra and gammaxene dust imported by the Civil Supplies Department for disinfection of foodgrains, provided at the time of import each consignment is accompanied by a certificate from a Gazetted Officer of the department that such chemicals are the property of the Government in the Civil Supplies Department.

23. All stock and stores of the P&T Department.

(b) *Miscellaneous articles:*

1. Bonafide personal and house-hold belonging of persons coming to take up their residence in municipality and bonafide personal luggage of travellers.

2. Chemicals used as fertilizers such as sodium nitrate etc, imported for agricultural purposes and certified as such by an officer of the Agricultural Department.

3. Gold or silver, bullion and coin.

4. Printing books including newspapers.

5. Stamps, Stamp papers and petitioner papers.

6. Head loads of grass and brushwood.

7. Goods imported by rails and re-booked or exported without delivery having been taken or without being removed from the railway station.

8. Goods on which octroi amounts to less than three paise.

9. Salt.

10. Hand-woven cloth made out of hand spun yarn.

11. Hand spun yarn.

12. Goods prepared by and belonging to the Industrial Homes for refugees approved by the Rehabilitation Department, provided that the consignments are accompanied with a certificate signed by the President, Secretary or the Organising Secretary of such Industrial Homes.

13. Examination answer books.

14. Articles produced by and belonging to the United Council of Relief and Welfare Centres, provided that the consignments are accompanied by a certificate signed by a Secretary of the United Council for Relief and Welfare, New Delhi.

15. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners and other persons holding diplomatic rank with the Government of India.

16. Goods belonging to the World Health Organisation and the personal effects of the personnel employed by it, provided at the time of import such consignments are accompanied by a certificate from a responsible officer attached to the team under the organisation that consignment in question are the property of the said organisation.

17. Personal belonging of Technical Co-operation Mission, provided

that at the time of import a certificate duly signed by a responsible officer of the mission is presented.

18. Gift commodities like foodgrains, food-stuffs, including milk powder, processed food-stuffs and multipurpose goods, drugs and medicines, multi-vitamin tablets, hospital equipment, supplies, goods and gift parcels containing foodstuffs etc. from the U.S.A. and other foreign countries for free distribution by approved relief organisations and relief workers recognised by the Government of India or Himachal Pradesh Government, provided that at the time of import the articles are covered by a certificate signed by a responsible officer of the recognised relief organisation.

19. Goods belonging to the following organisation, provided the consignment is accompanied by a certificate from a responsible officer of the team under the organisation that the goods are the property of the said organisation:—

- (1) International Civil Aviation.
- (2) International Labour Organisation.
- (3) Food and Agriculture Organisation of United Nation.
- (4) United Nation Education and Scientific and Cultural Organisation.
- (5) International Monetary Funds.
- (6) International Bank for Reconstruction and Development Universal Postal Union.

20. Articles exported by rail from the limits of the municipality or re-imported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of the Government Department after delivery has been taken out returned to the sender if a certificate to this effect is produced from a competent authority in the department.

21. Articles of dowry accompanying the bride.

22. Articles imported in connection with the mourning ceremony.

23. In case where a Municipal Committee collects octroi for a Cantonment authority as well as for itself goods belonging to the Government if accompanied at the time of import by a certificate from a Gazetted Officer of the department that the goods are the property of the Government and are intended for use only within the limits of the Cantonment.

24. All stores imported by the Indian Red Cross Society, St. John Ambulance or by any registered charitable institution.

25. Stores consisting of arms, ammunition, uniforms or cloth for uniform intended for use N.C.C., provided each consignment of such stores is certified by a responsible officer of the N.C.C. that the property belongs to the said institution.

26. Sweets, other edibles and bhaji for immediate personal use not exceeding 2 kilograms in weight per person.

27. Earth and chhichhra leaves.

28. Charcoal to the extent of one quintal carried with vehicle running on producer gas.

29. Raw wool and *pashmina* wool and raw material used in Small Scale Industries.

30. Loudspeaker and its accessories imported by the Harijan Sewak Sangh.

31. All the undermentioned goods imported by an institution which is a branch of an organisation certified by the All-India Khadi and Gram Udyog Commission:—

- (1) all description of cloth and fabrics woven or hand-looms in India from hand-spun cotton, silken or woollen yarn;
- (2) all hand-spun cotton, silken or woollen yarn produced in India;
- (3) flags, bags, hosiery, shirt and other articles made of such cloth or fabrics or yarn;
- (4) Charkhas, Dhunkies and other accessories used in the Khadi Industry;
- (5) Cotton (ru and kapas); and
- (6) Dye-stuffs used in dying and printing khadi.

32. Any other articles considered necessary by Notified Area Committee taking into consideration local conditions and approved by the Government.

SCHEDULE

Sl. No.	Description of articles	Rate	
		per 100 kilograms	Advallorom Rs.
1	2	3	4
CLASS I			
<i>Articles of food and drink for men, women and animals:</i>			
1.	All grains, (other than wheat, gram, maize, rice and paddy, jawar, bajra and dals) their flour including seal, dharaou, except suji, maida, rava and nishasta ..	0.25	
2.	Suji, maida, rawa and nishasta and parched grains including those coated with gur, sugar and shakkar ..	1.00	
3.	Refined sugar, i.e., white or crystalized sugar, icing sugar, candy, sugar loaf (mishri), sugar in tins, cans, bottles, boxes including sugar cubes ..	2.00	
4.	Sugar not otherwise specified including gur, shakkar, minja, talauncha, molasses, rab, shira and sugarcane juice and desi sugar ..	0.50	
5.	(a) Eggs, game birds, bacon, ham, meat and poultry not bottled or canned ..	5.60	
	(b) Fresh fish ..	3.00	
6.	Tea of all kinds including tea dust, tea leaves and tea stalks ..	2.80	
7.	Ice ..	0.18	
8.	Ghee and butter including khoa and cream (fresh or tinned) ..	4.20	
9.	Hydrogenated oils used as substitute of ghee ..	4.20	
10.	Vegetable oils and linseed oils ..	1.40	
11.	Skimmed milk ..	0.35	
12.	Betel leaves ..	7.00	
13.	Confectionery, sweetmeats, biscuits, coffee, tinned milk, milk-powder (canned, bottled or otherwise), jams (canned or bottled),		

1	2	3	4
	pickles, preserved fruits, honey, macroni and such groceries (including flour rice), oilman's stores and preparations of food and drink as are not otherwise scheduled	8.40	
13A.	Articles of light refreshment like aerated waters (including Cococola and Vimto) ..		0 02 per rupee.
13B.	All sweets prepared from gur	2.80	
14.	Desi achar and desi murabba	1.40	
15.	Bread (double roti)	1.40	
16.	Potatoes, sweet potatoes (for table use or seeds), green ginger, garlic, singhara, arbi, kachaloo, halwa kaddoo, petha, dried onions and other fresh vegetables not specified elsewhere but including water-melon, kharbuza, tomato, nashpati, amrood, aroo and ber ..	0.35	
17.	Sugarcane, turnip, radish, cucumber (kheera), kakri, tar and carrot (gazar)	0.18	
17A.	Sugarcane for sale to sugar factories within municipal limits	0.75	
18.	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms (khumb, dingries and guchhies) and all kinds of nuts and their kernels except those specified elsewhere in the schedule	2.10	
19.	Pistachionuts or pista, kernels of almonds and akhrot-ki-giri including charmagaj ..	4.00	
20.	Groundnuts or mongphali— (a) peas only (without shell)	0.56	
	(b) pod and peas (with shell)	0.28	
21.	Fresh fruits other than those specified elsewhere	1.40	
21A.	Galgol, green amb, lasuras, sour lime, dheou, delas, unripe and ripe desi mangoes ..	0.35	
22.	Papar, bari, seviyan, starch and phulwari ..	2.80	
23.	Articles of grocery (karyana) not specified elsewhere and sip-chips	1.40	
24.	Seeds of vegetables, fruits, flowers, ornamental shrubs and trees	1.40	
24A.	Donnut seed	0.18	
24B.	Seedlings and saplings of vegetables, fruits, flowers, ornamental shrubs and shrubs and trees	1.40	
25.	Cotton seeds, oilseeds and fodder seeds and seeds of green manuring crops like san hemp	0.18	
26.	Oil cakes	0.18	
27.	Bhusa, bran (chokar), fodder including green fodder (except on head loads) ..	0.09	

CLASS II

Tobacco, Alcoholic liquors and other intoxicants:

28. Tobacco manufactured including tobacco

1	2	3	4
leaves and ropes	5.00	
29. Cigars		Per Re. 0.05
29A. Cigarettes		0.05
29B. Biri		0.05
30. Zarda, snuff, scented tobacco		0.05
31. All kinds of foreign and country liquor		0.05
32. Bhang	0.70	
33. Opium	2.80	
34. Charas	2.80	
35. All other intoxicating drugs not specified above	2.80	
CLASS III			
<i>Animals for sale or consumption:</i>			
36. Sheep, goats and other quadrupeds not specified elsewhere	0.25	per tail
37. Horned cattle, camels, horses, mules and donkeys	0.50	per tail
<i>Note.—No tax shall be charged on animals imported for use only.</i>			
CLASS IV			
<i>Commercial heavy chemicals, chemicals, medicines, drugs, spices, gums and incenses:</i>			
38. Heavy commercial chemicals like sulphur refined, soda caustic, soda potash, naphthalene balls, acids, bleaching powder, carbonates including potassium and sodium carbonate, bicarbonates of ammonia, calcium, zinc, magnesium chloride and soda silicate, disinfectants like phenyle, cresol, isol, liquid chlorine, soda ash or washing soda etc.	0.35	
38A. Crude saltpetre, crude sulphur, sulphur ores, rubber chemical and other ores of chemicals not specified elsewhere	0.18	
39. All kind of chemicals (ammonia, carbonic acid gas, nitrogen and hydrogen) allopathic and homoeopathic medicines and drugs including essences, tinctures and other medicinal preparations not otherwise specified elsewhere		0.06 per rupee
39A. (i) Oxygen gas	0.10	per cubic metre
(ii) Dissolved acetylene	0.20	per cubic metre
40. Unani and Ayurvedic medicines and drugs not otherwise specified including harmal dhup, agarbatti, loban and similar herbs, roots, leaves, flowers and seeds used as incense	1.40	

1	2	3	4
41. (a) All kinds of spices except those specified below		2.80	
(b) Anardana, imli, haldi		1.40	
42. All kinds of gums		2.80	

CLASS V

Textiles and manufactured articles of Dress:

43. Kapas (raw cotton)	0.18
44. Ginned cotton	0.35
45. Animal hair	0.18
45A. Wool tops, carded and finished wool	2.00
46. Cotton and woollen yarn upto 2 ply or thread whether twisted or otherwise	2.50
47. Knitting wool more than 2 ply	10.00
48. Silk yarn or thread and chamki mercerized cotton yarn	2.10
49. Silk and artificial silk piece-goods, velvets and woollen piece goods	10.00
50. Cotton and linen piece-goods, including niwar	5.00
51. Haberdeshery, drapery, hosiery including furs, boot laces, hats, carpets, blankets and ready-made clothes except those specified elsewhere	10.00
52. Munj loose, jute, coir, patha, dib and other fibres and articles made thereof including cotton waste, gunny bags, tats, hessian cloth and article made thereof except those mentioned against item No. 109	0.35
53. Canvas, tents, tarpaulin, book binding cloth, tracing cloth, tonga and motor-head cloth	4.20
54. Condemned and old clothes made of linen cotton or wool, blankets, tarpaulin, ground-sheets, durries, tents, chholdaries, canvas bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap	1.40
55. Gold and silver lace, wire and thread gota, Kanari, lamia, silm sitara (imitation or real), Kalabtun, kaitum	14.00

CLASS VI

Articles of general merchandise, toilets, perfumery, lighting and washing:

56. Articles of toilets including lifebuoy soap, prefect medicated soap and hamam soap and perfumery	7.00
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1	2	3	4
57.	Articles of general merchandise ..	5.60	
58.	Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candles and wax ...	4.20	
59.	Matches	2.80	
60.	Sajji, soap nuts retha, kishta and soap stone	0.35	
61.	Other washing soap (including monkey brand soap/sunlight soap, vim and lux flakes) alum, saltpetre refined, potash, epsom salts, sodium bicarbonates and other saline substances used in washing clothes, floors and utensils	1.40	
62.	Carbide of calcium	0.70	
CLASS VII			
<i>Scientific apparatus, instruments of music and amusements:</i>			
63.	All kinds of apparatus, instruments and equipments used in photography except cinematographic films	14.00	
63A.	Cinematographic films	14.00	
64.	All kinds of scientific, mathematical, optical, surgical and dentistry instruments and equipment including telephonic, telegraphic and televisional apparatus and goods ..		0.02 per rupee.
65.	Watches, watch glasses, watch chains and spare parts thereof including clocks and their parts		0.02 per rupee.
66.	All musical instruments including Radio-sets and their spare parts		0.02 per rupee.
CLASS VIII			
<i>Electric Goods:</i>			
67.	All kinds of electric goods not specified elsewhere in the schedule such as refrigerator, electric fan, heater and iron including their parts, wire, plug, bulb, switch, meter, holder, shade, cables both insulated or otherwise, earthen and porcelain insulators, alternators, rotary convertors, control gears and their parts	10.00	
68.	Electric casing and capping including blocks and gutties	0.70	
CLASS IX			
<i>Sports, games and toys:</i>			
69.	Articles used for sports and games, both outdoor and indoor and toys of all kinds ..	5.60	
69A.	Clay toys, coloured and unpolished ..	0.35	

1	2	3	4
CLASS X			
<i>Stationery and paper:</i>			
70.	All kinds of stationery such as ink, pen, fountain pen, rubber, erasure, bottle, gum, pin, tag, laces, punch, clip, file board, flying cover, nib, lead for pencil, pencil, note-paper, envelope, rubber or steel stamps, stand, inkpot, blotting paper, slate, takhti, copy-book, note-book, diary, register, bahis, forms except those exempted, type-writers, duplicating machines, accessories and spare parts thereof	2.80	
71.	All kinds of blank papers	2.00	
72.	Waste paper, paste, mill-board and card-board packings	1.40	
CLASS XI			
<i>Leather, rubber, canvas and articles made thereof:</i>			
73.	Raw hides, skins, flashing, natural bones and natural guts	0.70	
74.	Dressed hides and manufactured leather	1.40	
75.	Saddlery, boots, shoes, leather clothes and other articles made of leather, fur, corks and skins of animals fit for use as mats or rugs	10.00	
76.	All kinds of articles made for rubber including tyres and tubes in vehicles	4.20	
76A.	Raw rubber	0.80	
77.	Old and unserviceable rubber goods and scrap	1.40	
78.	Rubber solution	2.80	
CLASS XII			
<i>Metals and articles made of metal except articles under Class XIII:</i>			
79.	Iron, iron sheets, galvanised iron sheets, bars, pipes, including G.I. pipes, girders, rails, round iron angles and tees	0.58	
80.	Iron scrap, iron slag, iron dust, and metallic ores, not otherwise specified	0.35	
81.	Sheets, bars or all other metals like brass, copper, bronze, zinc, lead, tin and German silver	2.10	
82.	Scraps of all metal other than of iron including broken utensils	0.70	
83.	Wire and wire ropes	1.40	
84.	Articles made of iron or galvanized iron, hose pipes, pots and pans, bath tubs, buckets, trunks, suit-cases, etc.	5.00	
85.	Articles and utensils made of other metals exclusively or of alloys including Moradabadi and aluminium wares, German silver wares and EPNS wares	3.50	

1	2	3	4
CLASS XIII			
<i>Machinery:</i>			
86.	All kinds of machinery including agricultural, industrial and other kinds of machinery not specified elsewhere and their spare-parts	0.70	
87.	Vehicles:—		
	(a) New tractors	20.00 each	
	(b) New motor cars, lorries and trucks	20.00 each	
	(c) New motor-cycle without side-car	5.00 each	
	(d) New motor-cycle with side-car	8.00 each	
	(e) New tonga, new gadda, new thela	4.00 each	
	(f) New cycle, new tricycles, new perambulators, rickshaws and spare parts of vehicles	5.60	
	(g) New handcart	2.00 each	
	(h) Spare parts of gaddas, thelas, etc. like wheels and other accessories	0.35	
88.	Tools and other accessories of all kinds like hammers, files, screws, phans, iron nuts, pipes, sand-paper, rivets, washer, plass, wrench, nails, etc.	2.00	
CLASS XIV			
<i>Mineral and lubricating oils:</i>			Per litre
89.	Petrol, power alcohol	0.01	
90.	Kerosene oil, powerline	0.01	
91.	Lubricating oils	0.01	
92.	Diesel oil	0.01	
93.	Crude oil and fuel oils	0.01	
93A.	Grease	0.01	
94.	All other mineral oils not specified above	0.01	
CLASS XV			
<i>Articles used for construction of building, building fittings and furniture:</i>			
A. Masonry work and equipment:			
95.	Sun-dried bricks	0.12 per 1,000.	
96.	Burnt bricks	0.50 per 1,000.	
97.	Fire bricks, geri, lime, pando earth, multani mitti or gachni, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement tiles, white lime, italit and glazed earthenwares, lime pipes, stone-ware pipes and articles made of stone not otherwise scheduled, fresh or salt water shells, modelling clay and pumic stone including crucibles, emery powder, emery wheels and all kinds of asbestos sheets and packing broken glass	0.35	

1	2	3	4
97A.	Fibre clay, china clay, quart stone felsper stone and gypsum	0.18	
98.	Cement, hurmachi, ramraj	0.35	
99.	Kharia mitti, coke, cinder (kali ker), limenodule (kankar) including lime-stone and bajri, earthen pinjras, river sand, burnt earth (lal ker) and surkhi (brick dust) including ores, minerals, white and red sand, rough stone including rough mill stone	0.05	
99A.	Brick blast (rori)	0.03	
100.	Chilms, kanalies and all kinds of unglazed country earthenware	0.05	
101.	Nilab	0.09	
102.	Glazed tiles for walls and floors	2.00	
		per 1,000.	
103.	Marble and articles made thereof, marble chips and marble dust	1.40	
104.	Sanitary fittings whether made of stone-ware, porcelain, metal, bricks etc.	2.10	
104A.	Tarfelt	2.10	
B. Wooden material and equipment:			
105.	Wooden sleepers, legs, wooden planks, timber including bamboos, lathies, tallies, sirkies and condemned railway sleepers	0.35	
105A.	Sarkandas	0.18	
106.	Plywood sheets, window panes, glass sheets of all kinds, chicks for doors and windows and other manufactured articles of wood not otherwise specified	1.40	
107.	Superior furniture, like table, chair, siderack, table rack, shoe rack, book-shelf, sofa-sets, teapoy, almirah, hat rack, palang, gauze almirah, wooden tray, wooden box, drawer, cradle, dressing table, curtain-hanger, coat hanger, picture frames and frame wood etc. . .	5.00	
108.	All kinds of furniture made wholly of cane or other such material like pathas, ropes, munj, matting etc. . .	1.40	
109.	Ordinary furniture like charpai, takhatposh, desk, bench, blackboard, stool, wooden articles of kitchen equipment	1.40	
110.	Cane imported as raw materials, khas, belting wooden packing cases, baskets	0.35	
C. Paints and varnishes:			
111.	Varnishes, paints, turpentine, mineral turpentine, glue, polish, dry colours, other material used in distempering and polishing except those scheduled elsewhere	3.50	
111A.	Methylated spirit	0.70	
112.	Rosin and resin	0.70	

1	2	3	4
CLASS XVI			
<i>Fuel:</i>			
113.	Fuel wood, cow-dung (upla), sawdust charcoal, soft coke and its dust, steam coal and its dust, hard coke, slack and brushwood ..	0.09	
CLASS XVII			
<i>Miscellaneous:</i>			
114.	Dyes, colours, including natural indigo, majith, maju, hirkasis, lac, shoe polish and sealing wax	2.80	
114A.	Kikkai bark	0.18	
115.	Empty bottles, jars, all kinds of tins, drums and barrels	0.70	
116.	Cutlery, except otherwise scheduled ..	11.20	
116A.	Crockery and glassware	5.60	
117.	Desi glass bangles, enamelware and feeding bottles for infants	2.80	
117A.	Mica	0.02	
		per rupee	
118.	Rags	0.70	
119.	Coal-tax (not otherwise exempted)	0.53	
120.	Ammunition, gun-powder and fire-works ..	5.60	
121.	Fire arms and arms	5.60	
122.	All other articles not otherwise exempted and not chargeable under any other head ..	5.60	

- Notes.*—(1) Octroi on the advalorem basis on any article will be payable on all inclusive price paid by the importer and ascertained at the time of entry into the municipality. This price will also include excise duty.
- (2) Except in the case of assessment on the basis of advalorem, all calculations will be done on the basis of gross weight of packing.
- (3) For the purpose of computing octroi payable on any fraction of ten kilograms a weight not exceeding 10 kilograms will be reckoned as 10 kilograms and so on.
- (4) When an article not specifically mentioned in the schedule falls under more than one item of octroi (without refunds) shall be charged under the item carrying the highest rate. If the rates are same for both or all items, the importer will decide under which the item is to be classed, e.g., a mixture of silk or wool may be classed as either silk or wool.
- (5) When a consignment consists of two or more classes of articles chargeable at different rates, each portion of the consignment shall be treated as a separate consignment.

By order,
D. B. LAL,
Secretary.